IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 28TH NOVEMBER 2007 / 7TH AGRAHAYANA 1929

WP(C).No. 35203 of 2007(N)

PETITIONER:

SRI.T.MOIDEENKUTTY,
HILL PRODUCE DEALER, T.K.T.BUILDING,
KOLATHUR ROAD, PULAMANCHOTA P.O.,
MALAPPURAM DISTRICT.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.IV, COMMERCIAL TAXES, THRISSUR.

2. THE ASST. COMMISSIONER(KAVAT),
SPECIAL CIRCLE COMMERCIAL TAXES,
MALAPPURAM.

3. STATE OF KERALA, REPRESENTED BY
SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY G.P.SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Antony Dominic, J.

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W.P.(C) No. 35203 of 2007

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Dated this the 28th day of November, 2007

JUDGMENT

Ext.P2 is the notice of detention. In view of the irregularities that have been noticed on Ext.P2, I am prima facie satisfied that the respondents are justified in their inference that there was an attempt for evasion of tax. Such being the case, it is necessary that an adjudication has to be held in terms of the provisions of the Act and in the meanwhile I am not inclined to direct release of the goods as sought for in this petition. However, if the petitioner so desires, he may furnish bank guarantee for the sum mentioned in Ext.P2 to the satisfaction of the 1st respondent, in which case, the goods will be released.

The writ petition is disposed of as above.

Antony Dominic,
Judge.

mn.